



**LOUISVILLE/JEFFERSON COUNTY
METRO REVENUE COMMISSION**

**FORM
1099-SF**

STATEMENT OF NON-EMPLOYEE COMPENSATION

☐ CHECK IF CHANGED

Name _____

Address _____

City _____ State _____ Zip _____

Federal ID _____ SSN _____ Phone _____ Ext _____

☐ CHECK IF 100% OF SERVICES PERFORMED IN LOUISVILLE METRO, KY
(See Reporting Requirements on Page 2)

ACCOUNT NO _____
CALENDAR YEAR _____

COL 1	COL 2	COL 3	COL 4	COL 5	COL 6
NAME (TYPE OR PRINT)	STREET ADDRESS CITY, STATE, ZIP CODE	RECIPIENT'S SSN OR FID	TOTAL NON-EMPLOYEE COMPENSATION PAID	AMOUNT OF COL 4 EARNED IN LOUISVILLE METRO	OCCUPATIONAL TAX WITHHELD

INSTRUCTIONS FOR PREPARING FORM 1099-SF FOR LOUISVILLE METRO, KENTUCKY

GENERAL: Payor should report only those recipients who receive \$600.00 or more for services performed in Louisville Metro, Kentucky.
(Entry in Column 5 is greater than or equal to \$600.00.)

COLUMN 1: Enter the name of the recipient who received non-employee compensation. (Enter legal name, do not use D/B/A's.)

COLUMN 2: Enter the mailing address of the recipient of the non-employee compensation. (Home address preferred.)

COLUMN 3: Enter the social security number or federal identification number of the recipient.

COLUMN 4: Enter the total amount of non-employee compensation paid to the recipient during the tax year.

COLUMN 5: Enter the amount of non-employee compensation which was paid to the recipient for services performed within Louisville Metro, Kentucky. (Do not complete for any recipient compensated under \$600.00.)

COLUMN 6: Enter the amount of occupational tax that was withheld and remitted to the Louisville/Jefferson County Metro Revenue Commission on behalf of the recipient of the non-employee compensation. Local taxes should not be withheld from non-employee compensation. However, if you did withhold in error, please record amount in Column 6.

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and, to the best of my knowledge and belief, it is true, correct, and complete.

SIGNATURE: _____ DATE: _____

PRINT NAME: _____ TITLE: _____

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@revenue.org • TDD: (502) 574-4811

REPORTING NON-EMPLOYEE COMPENSATION PAYMENTS TO LOUISVILLE METRO, KENTUCKY

DUE DATE: FEBRUARY 28TH

Taxpayers making payments of \$600.00 or more to recipients other than employees, (i.e. non-employee compensation payments) for services performed within Louisville Metro, Kentucky, are responsible to maintain records of those payments. The taxpayer making the payment will be responsible for completing Form 1099-SF. Form 1099-SF is to be completed and submitted to the Louisville/Jefferson County Metro Revenue Commission, P.O. Box 35410, Louisville, KY 40232-5410 **by February 28th** of the year following the close of the calendar year in which the non-employee compensation was paid.

Businesses that make “non-employee compensation” payments, where ALL monies reported over \$600.00 were paid to recipients for work performed 100% within the limits of Louisville Metro, Kentucky, may comply with this reporting requirement by checking the “100%” box on Form 1099-SF, and submitting copies of Federal Form 1099 MISC. (Completion of Columns 1 through 6 of Form 1099-SF would not be required.)

IMPORTANT - Persons receiving non-employee compensation payments for services performed in Louisville Metro, Kentucky, will be required to report and pay local tax on that income. Since many persons receiving this income are not aware of the local tax requirements, we ask that you advise them to contact the Louisville/Jefferson County Metro Revenue Commission to obtain a local tax reporting number and tax forms. Recipient’s failure to obtain a tax number and file the proper tax forms can result in substantial penalties, fines, and court costs.

NOTE: Federal and State Governments also have requirements regarding reporting of non-employee compensation. For information pertaining to Federal and State requirements, please contact the Internal Revenue Service and the appropriate State Authority.